

SUPPLEMENTARY INSTRUCTIONS FOR WEST VIRGINIA CITIES, TOWNS, AND VILLAGES 2012 SURVEY OF LOCAL GOVERNMENT FINANCES

AGENCY REPORTING

In reporting data for your government, please include the following fiscal activities:

Your city general government
City library boards
Community improvement districts (municipal)
Downtown redevelopment districts
Emergency ambulance service authorities
Historic landmarks commissions (municipal)
Hospital boards
Municipal boards of health
Municipal building commissions
Municipal development authorities
Municipal waterworks and electric power systems
Regional water and wastewater authorities lacking autonomy
Sanitary boards
Urban renewal authorities

PART 2 - REVENUES

3. A. Property taxes - Code T01

Include all current and delinquent ad valorem and supplemental property tax collections (real and personal) collected for all city funds and the agencies listed above. Include tax penalties and interest.

3. B. Local sales taxes

2. Alcoholic beverages tax - Code T10 - Include:
Private liquor club fees
Wine and liquor tax
3. Amusements tax – Code T11 – Include:
Local admission tax on amusements
5. Parimutuels tax – Code T14 – Include:
Horse/dog racing tax
Exclude any amounts shared by the state.
6. Public utilities tax - Code T15 - Include:
Utilities excise tax
Franchise fees
8. Other - Code T19 - Include:
Hotel occupancy taxes

3. C. Licensing and permit taxes

3. Motor vehicle licenses (local) - Code T24 Include:
Motor vehicle operators' tax
5. Occupation and business licenses (local) – Code T28 – Include:
Inspection and examination fees required in connection with the issuance or renewal of a business license or permit.

6. Other - Code T29 - Include:
Animal control taxes
Building permit fees
Miscellaneous permits & licenses

4. Intergovernmental revenues

D. Health and/or hospitals – From the State - Code C42

Include: Health department grants

E. Housing and community development – From the State - Code C50

Include: Economic and community development grants

M. General support – From the State - Code C30

Include: State payments in lieu of taxes
Coal severance tax from state

N. All other – From the State - Code C89

Include: State grants - Library
State grants - Water improvement
State grants - Commission on aging
State grants - Flood disaster
State grants - Other purposes
National forest funds grants
Insurance premium surtax

PART 3 – EXPENDITURES

8. Intergovernmental expenditures

Include payments to the state for:
Highways
All other purposes

Include payments to other local governments for:
Financial administration
Hospitals
Fire service
Garbage collection
All other purposes

11. Personnel expenditures – Code Z00

Report salaries and wages for all employees, full- and part-time. Include salaries paid for employees of any utility owned and operated by your government. Report salaries in gross amount before deductions for income taxes, social security, or retirement coverage.